

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

Case No. 6:12-62-TC

Plaintiff,

ORDER

v.

ROBERT A. LUND and COLLEEN
L. LUND,

Defendants.

Aiken, Chief Judge:

Magistrate Judge Coffin issued his Findings and Recommendation in the above-captioned action on January 31, 2013. Magistrate Judge Coffin recommends that plaintiff's motion for summary judgment be granted and the tax assessments and liabilities against defendants be reduced to judgment. The matter is now before me. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b).

When either party objects to any portion of a magistrate judge's Findings and Recommendation, the district court must make

a de novo determination of that portion of the magistrate judge's report. See 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore Business Machines, Inc., 656 F.2d 1309, 1313 (9th Cir. 1981). Defendant Robert Lund filed timely objections to the Findings and Recommendation. Upon de novo review of Magistrate Judge Coffin's Findings and Recommendation, I find no error. Summary judgment based on undisputed issues of fact does not deprive defendants of their right to trial by jury. In re Slatkin, 525 F.3d 805, 811 (9th Cir. 2008) ("As the Supreme Court held, over one hundred years ago, a summary judgment proceeding does not deprive the losing party of its Seventh Amendment right to a jury trial.").

THEREFORE, IT IS HEREBY ORDERED that Magistrate Judge Coffin's Findings and Recommendation (doc. 69) filed January 31, 2013 is ADOPTED in its entirety. Plaintiff's Motion for Summary Judgment (doc. 59) is GRANTED.

IT IS SO ORDERED.

Dated this 15 ^{April} day of ~~March~~, 2013.



Ann Aiken
United States District Judge